

सारणी

रजिस्ट्रीकृत व्यक्तियों का वर्ग	मास	कालावधि, जिसके लिए ब्याज 'शून्य' होगा
(1)	(2)	(3)
रजिस्ट्रीकृत व्यक्ति, जिनके पास निम्नलिखित माल और सेवा-कर पहचान नंबर है, जो अधिनियम की धारा 39 की उपधारा (1) के अधीन यथाविनिर्दिष्ट विवरणी प्रस्तुत करने के लिए दायी है और जिन्होंने तत्स्थानी स्तंभ (2) में वर्णित मास के लिए नियत तारीख तक पोर्टल में तकनीकी खराबी के कारण विवरणी फाइल नहीं की थी किंतु उनकी इलैक्ट्रॉनिकी नकद बही या इलैक्ट्रॉनिकी क्रेडिट बही में पर्याप्त रकम थी या उन्होंने चालान के माध्यम से अपेक्षित रकम जमा कर दी थी।		प्ररूप जीएसटीआर-3ब में विवरणी फाइल करने की नियत तारीख से ऐसी विवरणी प्रस्तुत करने की वास्तविक तारीख।
1. 19AAACI1681G1ZM	जून, 2018	
2. 19AAACW2192G1Z8	अक्तूबर, 2018	
3. 19AABCD7720L1ZF	जुलाई, 2017 और अगस्त 2017	
4. 19AAECS6573R1ZC	जुलाई, 2017 से फरवरी 2018	

[फा. सं. सीबीआईसी-20013/7/2021-जीएसटी]

राघवेन्द्र पाल सिंह, निदेशक

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification

No 07/2024 – Central Tax

New Delhi, the 8th April, 2024

S.O. 1642(E).—In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the Act), the Government, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (1) of the Table given below, who were required to furnish the return in **FORM GSTR-3B**, but failed to furnish the said return for the months mentioned against the corresponding entry in column (2) of the said Table by the due date, for the period mentioned against the corresponding entry in column (3) of the said Table, namely:—

TABLE

Class of registered persons	Months	Period for which interest is to be 'Nil'
(1)	(2)	(3)
Registered person having the following Goods and Services Tax Identification Numbers who are liable to furnish the return as specified under sub-section (1) of section 39 of the Act but could not file the return for the		From the due date of filling return in Form GSTR 3B to the actual date of furnishing such return.

month as mentioned in the corresponding column (2), by the due date, because of technical glitch on the portal but had sufficient balance in their electronic cash ledger or electronic credit ledger, or had deposited the required amount through challan, namely: -		
1.19AAACI1681G1ZM	June, 2018	
2.19AAACW2192G1Z8	October 2018	
3.19AABCD7720L1ZF	July 2017 and August 2017	
4. 19AAECS6573R1ZC	July 2017 to February 2018	

[F. No. CBIC-20013/7/2021-GST]

RAGHAVENDRA PAL SINGH, Director